

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA,

Plaintiff,

v.

GLORIA T. SYQUIA,
GERILYN BILIS,
NEW YORK CITY DEPARTMENT OF
FINANCE, and
NEW YORK STATE DEPARTMENT OF
TAXATION AND FINANCE,

Defendants.

X

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X

19 Civ. 3668

COMPLAINT

The United States of America, at the direction of a delegate of the Attorney General and with the authorization of a delegate of the Secretary of the Treasury, pursuant to 26 U.S.C. § 7401, brings this civil action (1) to reduce to judgment unpaid federal income tax liabilities owed by Gloria T. Syquia and (2) to determine that federal tax liens that arose upon assessment of the federal income tax liabilities attached to all property belonging to Gloria T. Syquia and to enforce those liens against a parcel of real property that Gloria T. Syquia transferred to Gerilyn Bilis after the federal tax liens had attached to the property. For its complaint, the United States alleges as follows:

JURISDICTION, PARTIES, AND PROPERTY

1. The district court has jurisdiction pursuant to 26 U.S.C. §§ 7402(a) and 7403, and 28 U.S.C. §§ 1331, 1340, and 1345.

2. The defendant Gloria T. Syquia resides in Kings County, New York, within the jurisdiction of this Court.

3. The defendant Gerilyn Bilis resides in Rutherford, New Jersey and is joined as a party because she may claim an interest in property against which the United States seeks to enforce its liens.

4. Defendant New York City Department of Finance is joined as a party because it may have a lien or claim an interest in property against which the United States seeks to enforce its liens.

5. Defendant New York State Department of Taxation and Finance is joined as a party because it may have a lien or claim an interest in property against which the United States seeks to enforce its liens.

6. The real property upon which the United States seeks to enforce its tax liens is titled in the name of Gerilyn Bilis and is located at 142 East 9th Street, Brooklyn, New York 11203 (the "Real Property"). The legal description of the Real Property is as follows:

ALL THAT CERTAIN PLOT, PIECE OR PARCEL OF LAND WITH THE BUILDINGS AND IMPROVEMENTS THEREON ERECTED, SITUATE, LYING AND BEING IN THE BOROUGH OF BROOKLYN, COUNTY OF KINGS, CITY AND STATE OF NEW YORK, BOUNDED AND DESCRIBED AS FOLLOWS:

BEGINNING AT A POINT ON THE WESTERLY SIDE OF EAST 49TH STREET, DISTANCE 199 FEET NORTHERLY FROM THE CORNER FORMED BY THE INTERSECTION OF THE WESTERLY SIDE OF EAST 49TH STREET AND THE NORTHERLY SIDE OF WINTHROP STREET; RUNNING THENCE WESTERLY PARALLEL WITH WINTHROP STREET AND PART OF THE DISTANCE THROUGH A PARTY WALL 100 FEET; THENCE NORTHERLY AND PARALLEL WITH EAST 49TH STREET 18 FEET; THENCE EASTERLY AGAIN PARALLEL WITH WINTHROP STREET AND PART OF THE DISTANCE THROUGH ANOTHER PARTY WALL 100 FEET TO THE WESTERLY SIDE OF EAST 49TH STREET; AND THENCE SOUTHERLY ALONG THE WESTERLY SIDE OF EAST 49TH STREET 18 FEET TO THE POINT OR PLACE OF BEGINNING.

APN: 04602-0036

PROPERTY COMMONLY KNOWN AS: 142 EAST 49TH STREET, BROOKLYN, NY 11203

Deed specifies SUBJECT TO EASEMENTS, CONVENANTS, CONDITIONS,

RESTRICTIONS, RESERVATIONS, AND LIMITATIONS OF RECORD, IF ANY.

Meaning to describe the property conveyed to Gerilyn Bilis by Quit Claim Deed, dated April 1, 2019, and recorded with the Office of the City Register of the City of New York on April 9, 2019 as Document No. 2019000112362.

COUNT ONE

(Claim Against Gloria T. Syquia to Reduce Income Tax Liabilities to Judgment)

7. A delegate of the Secretary of the Treasury made assessments against Gloria T. Syquia for income taxes, for the periods, on the dates, and in the amounts described below. These liabilities have balances due as of June 18, 2019, including assessed and accrued late-filing and late-payment penalties under 26 U.S.C. § 6651, penalties for failure to make estimated tax payments under 26 U.S.C. § 6654, costs and statutory interest under 26 U.S.C. § 6621, and after applying any abatements, payments, and credits, as follows:

Tax Period Ending	Assessment Date	Assessment Type	Amount Assessed	Balance Due 6/18/2019
12/31/2005	06/29/2009	Income Tax	\$92,911.00	\$145,821.78
12/31/2006	09/20/2010	Income Tax	\$62,442.00	\$ 152,046.17
12/31/2007	09/06/2010	Income Tax	\$91,200.00	\$201,547.37
12/31/2008	09/13/2010	Income Tax	\$89,559.00	\$191,600.15
12/31/2009	09/06/2010	Income Tax	\$60,908.00	\$118,784.23
12/31/2010	11/28/2011	Income Tax	\$57,214.00	\$29,116.68
12/31/2011	12/03/2012	Income Tax	\$54,609.00	\$4,534.60
12/31/2012	12/09/2013	Income Tax	\$59,138.00	\$63,118.54
12/31/2013	12/08/2014	Income Tax	\$34,931.00	\$28,240.62
12/31/2014	09/14/2015	Income Tax	\$39,326.00	\$43,109.42

Total				\$977,919.56
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8. Notice of the liabilities described in paragraph 7 was given to, and payment demanded from, Gloria T. Syquia.

9. Despite proper notice and demand, Gloria T. Syquia failed, neglected, or refused to fully pay the liabilities, and after the application of all abatements, payments, and credits, she remains liable to the United States in the amount of \$977,919.56, plus statutory additions and interest accruing from and after June 18, 2019.

10. This action has been timely commenced under 26 U.S.C. § 6502 because it is filed within ten years after the earliest assessment of a tax.

COUNT TWO

(Claim Against All Parties to Enforce Federal Tax Liens Against Real Property)

11. The United States incorporates by reference paragraphs 7 through 10 as if specifically realleged herein.

12. On March 4, 1992, Gloria T. Syquia purchased the Real Property from Howard Quarry and Nesta Quarry, husband and wife, by Bargain and Sale Deed that was recorded with the Office of the City Register of the City of New York on March 12, 1992.

13. Because Gloria T. Syquia neglected, refused, or failed to pay in full the assessments for the tax years 2005-2014, as described in paragraph 7, above, after notice and demand, federal tax liens arose pursuant to 26 U.S.C. §§ 6321 and 6322 on the dates of the assessments and attached to all of Gloria T. Syquia's property, including the Real Property.

14. On or about December 14, 2009, January 22, 2015, November 17, 2015 and March 1, 2017, the IRS, in accordance with 26 U.S.C. § 6323(f), filed Notices of Federal Tax

Lien (“NFTL”) with the Register’s Office of Kings County, New York, with respect to the unpaid federal tax liabilities of Gloria T. Syquia, as follows:

Tax Periods Ending	Date NFTL Filed
12/31/2005	12/14/2009
12/31/2006, 12/31/2007, 12/31/2008, 12/31/2009, 12/31/2010, 12/31/2011, 12/31/2012	3/1/2017
12/31/2013	1/22/2015
12/31/2014	11/17/2015

15. On April 1, 2019, Gloria T. Syquia purported to transfer the Real Property to Gerilyn Bilis, also known as Gerilyn Bilis Syquia, by Quit Claim Deed recorded with the Office of the City Register of the City of New York on April 9, 2019, for no or nominal consideration.

16. On information and belief, Gerilyn Bilis is related by marriage to Gloria T. Syquia.

17. Because the notices were filed prior to the conveyance of the Real Property, the transfer was made subject to the tax liens for years 2005-2014.

18. Gerilyn Bilis did not give full consideration in money or money’s worth, therefore Gerilyn Bilis does not qualify as a “purchaser” of the Real Property under 26 U.S.C. § 6323.

19. The United States is entitled to enforce the federal tax liens described in paragraphs 13 and 14 against the Real Property pursuant to 26 U.S.C. § 7403 and to have the entire Real Property sold in a judicial sale (including by a receiver if requested by the United States), free and clear of all claims, liens, or interests of the parties, including any rights of redemption, with the proceeds of the sale distributed: first, to pay the costs of sale, including any expenses incurred to secure and maintain the Real Property; second, to defendant New York City Department of , to pay any real estate taxes due and owing which are entitled to priority

under 26 U.S.C. § 6323(b)(6); third, to the United States to pay the liabilities described above, except to the extent that the Court determines that another party has a superior right, title, or interest.

WHEREFORE, the plaintiff United States of America requests the following relief:

A. Judgment against the defendant Gloria T. Syquia for income tax liabilities for the periods ending December 31, 2005, December 31, 2006, December 31, 2007, December 31, 2007, December 31, 2009, December 31, 2010, December 31, 2011, December 31, 2012, December 31, 2013, and December 31, 2014, in the amount of \$977,919.56, plus statutory additions and interest accruing from and after June 18, 2019, including interest pursuant to 26 U.S.C. §§ 6601, 6621, and 6622, and 28 U.S.C. § 1961(c);

B. A determination that the United States had valid and subsisting federal tax liens, pursuant to Section 6321 of the Internal Revenue Code, upon all property and rights to property belonging to Gloria T. Syquia, including the Real Property prior to its conveyance and that said conveyance was made subject to the liens;

C. An order enforcing federal tax liens upon the Real Property and allowing the sale of the entire Real Property at a judicial sale (including by a receiver if requested by the United States), free and clear of all rights, titles, or interests of the parties, including any rights of redemption, with the proceeds of the sale distributed: first, to pay the costs of the sale, including any expenses incurred to secure and maintain the Real Property; second, to the defendant New York City Department of Finance, to pay any real estate taxes due and owing which are entitled to priority under 26 U.S.C. § 6323(b)(6); third, to the plaintiff United States to pay Gloria T. Syquia's tax liabilities for the periods ending December 31, 2005, December 31, 2006, December 31, 2007, December 31, 2007, December 31, 2009, December 31, 2010, December

31, 2011, December 31, 2012, December 31, 2013, and December 31, 2014, except to the extent that the Court determines that another party has a superior claim, lien, or interest.

Respectfully submitted,

THE UNITED STATES OF AMERICA

RICHARD E. ZUCKERMAN
Principal Deputy Assistant Attorney General
Tax Division, U.S. Department of Justice

By: /s/ Sarah T. Mayhew
SARAH T. MAYHEW
Trial Attorney
Tax Division, U.S. Department of Justice
P.O. Box 55
Washington, D.C. 20044
202-616-1929 (v)
202-514-5238 (f)
Sarah.T.Mayhew@usdoj.gov

CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)

I. (a) PLAINTIFFS

United States of America

(b) County of Residence of First Listed Plaintiff _____

(EXCEPT IN U.S. PLAINTIFF CASES)

(c) Attorneys (Firm Name, Address, and Telephone Number)

Sarah T. Mayhew, U.S. Dept. of Justice, Tax Division,
P.O. Box 55, Washington, D.C. 20044.
Tel. 202-616-1929

DEFENDANTS

Gloria T. Syquia, Gerilyn Bilis, New York City Department of Finance,
New York State Department of Taxation and Finance

County of Residence of First Listed Defendant **Kings**

(IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF
THE TRACT OF LAND INVOLVED.

Attorneys (If Known)

II. BASIS OF JURISDICTION (Place an "X" in One Box Only)

- ☒ 1 U.S. Government Plaintiff
- ☐ 2 U.S. Government Defendant
- ☐ 3 Federal Question
(U.S. Government Not a Party)
- ☐ 4 Diversity
(Indicate Citizenship of Parties in Item III)

III. CITIZENSHIP OF PRINCIPAL PARTIES (Place an "X" in One Box for Plaintiff and One Box for Defendant)

- | | PTF | DEF | | PTF | DEF |
|---|----------------------------|----------------------------|---|----------------------------|----------------------------|
| Citizen of This State | <input type="checkbox"/> 1 | <input type="checkbox"/> 1 | Incorporated or Principal Place of Business In This State | <input type="checkbox"/> 4 | <input type="checkbox"/> 4 |
| Citizen of Another State | <input type="checkbox"/> 2 | <input type="checkbox"/> 2 | Incorporated and Principal Place of Business In Another State | <input type="checkbox"/> 5 | <input type="checkbox"/> 5 |
| Citizen or Subject of a Foreign Country | <input type="checkbox"/> 3 | <input type="checkbox"/> 3 | Foreign Nation | <input type="checkbox"/> 6 | <input type="checkbox"/> 6 |

IV. NATURE OF SUIT (Place an "X" in One Box Only)

CONTRACT	TORTS	FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES	
<input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excludes Veterans) <input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits <input type="checkbox"/> 160 Stockholders' Suits <input type="checkbox"/> 190 Other Contract <input type="checkbox"/> 195 Contract Product Liability <input type="checkbox"/> 196 Franchise	PERSONAL INJURY <input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Federal Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury <input type="checkbox"/> 362 Personal Injury - Medical Malpractice	PERSONAL INJURY <input type="checkbox"/> 365 Personal Injury - Product Liability <input type="checkbox"/> 367 Health Care/Pharmaceutical Personal Injury Product Liability <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability PERSONAL PROPERTY <input type="checkbox"/> 370 Other Fraud <input type="checkbox"/> 371 Truth in Lending <input type="checkbox"/> 380 Other Personal Property Damage <input type="checkbox"/> 385 Property Damage Product Liability	<input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881 <input type="checkbox"/> 690 Other LABOR <input type="checkbox"/> 710 Fair Labor Standards Act <input type="checkbox"/> 720 Labor/Management Relations <input type="checkbox"/> 740 Railway Labor Act <input type="checkbox"/> 751 Family and Medical Leave Act <input type="checkbox"/> 790 Other Labor Litigation <input type="checkbox"/> 791 Employee Retirement Income Security Act IMMIGRATION <input type="checkbox"/> 462 Naturalization Application <input type="checkbox"/> 465 Other Immigration Actions	<input type="checkbox"/> 422 Appeal 28 USC 158 <input type="checkbox"/> 423 Withdrawal 28 USC 157 PROPERTY RIGHTS <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 840 Trademark SOCIAL SECURITY <input type="checkbox"/> 861 HIA (1395ff) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWW (405(g)) <input type="checkbox"/> 864 SSID Title XVI <input type="checkbox"/> 865 RSI (405(g)) FEDERAL TAX SUITS <input checked="" type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> 871 IRS—Third Party 26 USC 7609	<input type="checkbox"/> 375 False Claims Act <input type="checkbox"/> 376 Qui Tam (31 USC 3729(a)) <input type="checkbox"/> 400 State Reapportionment <input type="checkbox"/> 410 Antitrust <input type="checkbox"/> 430 Banks and Banking <input type="checkbox"/> 450 Commerce <input type="checkbox"/> 460 Deportation <input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations <input type="checkbox"/> 480 Consumer Credit <input type="checkbox"/> 490 Cable/Sat TV <input type="checkbox"/> 850 Securities/Commodities/Exchange <input type="checkbox"/> 890 Other Statutory Actions <input type="checkbox"/> 891 Agricultural Acts <input type="checkbox"/> 893 Environmental Matters <input type="checkbox"/> 895 Freedom of Information Act <input type="checkbox"/> 896 Arbitration <input type="checkbox"/> 899 Administrative Procedure Act/Review or Appeal of Agency Decision <input type="checkbox"/> 950 Constitutionality of State Statutes
REAL PROPERTY <input type="checkbox"/> 210 Land Condemnation <input type="checkbox"/> 220 Foreclosure <input type="checkbox"/> 230 Rent Lease & Ejectment <input type="checkbox"/> 240 Torts to Land <input type="checkbox"/> 245 Tort Product Liability <input type="checkbox"/> 290 All Other Real Property	CIVIL RIGHTS <input type="checkbox"/> 440 Other Civil Rights <input type="checkbox"/> 441 Voting <input type="checkbox"/> 442 Employment <input type="checkbox"/> 443 Housing/Accommodations <input type="checkbox"/> 445 Amer. w/Disabilities - Employment <input type="checkbox"/> 446 Amer. w/Disabilities - Other <input type="checkbox"/> 448 Education	PRISONER PETITIONS Habeas Corpus: <input type="checkbox"/> 463 Alien Detainee <input type="checkbox"/> 510 Motions to Vacate Sentence <input type="checkbox"/> 530 General <input type="checkbox"/> 535 Death Penalty Other: <input type="checkbox"/> 540 Mandamus & Other <input type="checkbox"/> 550 Civil Rights <input type="checkbox"/> 555 Prison Condition <input type="checkbox"/> 560 Civil Detainee - Conditions of Confinement			

V. ORIGIN (Place an "X" in One Box Only)

- ☒ 1 Original Proceeding ☐ 2 Removed from State Court ☐ 3 Remanded from Appellate Court ☐ 4 Reinstated or Reopened ☐ 5 Transferred from Another District (specify) ☐ 6 Multidistrict Litigation

VI. CAUSE OF ACTIONCite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity):
26 U.S.C. §§ 7402(a) and 7403

Brief description of cause:

Reduce tax assessments to judgment and enforce liens on real property.

VII. REQUESTED IN COMPLAINT:☐ CHECK IF THIS IS A CLASS ACTION UNDER RULE 23, F.R.Cv.P.DEMAND \$
977,000.00

CHECK YES only if demanded in complaint:

JURY DEMAND: ☐ Yes ☒ No**VIII. RELATED CASE(S) IF ANY**

(See instructions):

JUDGE _____

DOCKET NUMBER _____

DATE

06/24/2019

SIGNATURE OF ATTORNEY OF RECORD

/s/ Sarah T. Mayhew

FOR OFFICE USE ONLY

RECEIPT # _____

AMOUNT _____

APPLYING IFP _____

JUDGE _____

MAG. JUDGE _____

CERTIFICATION OF ARBITRATION ELIGIBILITY

Local Arbitration Rule 83.7 provides that with certain exceptions, actions seeking money damages only in an amount not in excess of \$150,000, exclusive of interest and costs, are eligible for compulsory arbitration. The amount of damages is presumed to be below the threshold amount unless a certification to the contrary is filed.

Case is Eligible for Arbitration ☐

I, Sarah T. Mayhew, counsel for the plaintiff, United States, do hereby certify that the above captioned civil action is ineligible for compulsory arbitration for the following reason(s):

☐
☐
☒

monetary damages sought are in excess of \$150,000, exclusive of interest and costs,

the complaint seeks injunctive relief,

the matter is otherwise ineligible for the following reason Tax matters are excluded from compulsory arbitration under Local Rule 83.7.

DISCLOSURE STATEMENT - FEDERAL RULES CIVIL PROCEDURE 7.1

Identify any parent corporation and any publicly held corporation that owns 10% or more of its stocks:

RELATED CASE STATEMENT (Section VIII on the Front of this Form)

Please list all cases that are arguably related pursuant to Division of Business Rule 50.3.1 in Section VIII on the front of this form. Rule 50.3.1 (a) provides that "A civil case is "related" to another civil case for purposes of this guideline when, because of the similarity of facts and legal issues or because the cases arise from the same transactions or events, a substantial saving of judicial resources is likely to result from assigning both cases to the same judge and magistrate judge." Rule 50.3.1 (b) provides that "A civil case shall not be deemed "related" to another civil case merely because the civil case: (A) involves identical legal issues, or (B) involves the same parties." Rule 50.3.1 (c) further provides that "Presumptively, and subject to the power of a judge to determine otherwise pursuant to paragraph (d), civil cases shall not be deemed to be "related" unless both cases are still pending before the court."

NY-E DIVISION OF BUSINESS RULE 50.1(d)(2)

- 1.) Is the civil action being filed in the Eastern District removed from a New York State Court located in Nassau or Suffolk County? ☐ Yes ☒ No
- 2.) If you answered "no" above:
- a) Did the events or omissions giving rise to the claim or claims, or a substantial part thereof, occur in Nassau or Suffolk County? ☐ Yes ☒ No
- b) Did the events or omissions giving rise to the claim or claims, or a substantial part thereof, occur in the Eastern District? ☒ Yes ☐ No
- c) If this is a Fair Debt Collection Practice Act case, specify the County in which the offending communication was received: .

If your answer to question 2 (b) is "No," does the defendant (or a majority of the defendants, if there is more than one) reside in Nassau or Suffolk County, or, in an interpleader action, does the claimant (or a majority of the claimants, if there is more than one) reside in Nassau or Suffolk County? ☐ Yes ☒ No

(Note: A corporation shall be considered a resident of the County in which it has the most significant contacts).

BAR ADMISSION

I am currently admitted in the Eastern District of New York and currently a member in good standing of the bar of this court.

☒

Yes

☐

No

Are you currently the subject of any disciplinary action (s) in this or any other state or federal court?

☐

Yes (If yes, please explain

☒

No

I certify the accuracy of all information provided above.

Signature: /s/ Sarah T. Mayhew

Signature of Clerk or Deputy Clerk

Civil Action No. 19 cv 3668

PROOF OF SERVICE

(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))

This summons for *(name of individual and title, if any)* Gloria T. Syquia
was received by me on *(date)* _____ .

☐ I personally served the summons on the individual at *(place)* _____
_____ on *(date)* _____ ; or

☐ I left the summons at the individual's residence or usual place of abode with *(name)* _____
_____, a person of suitable age and discretion who resides there,
on *(date)* _____ , and mailed a copy to the individual's last known address; or

☐ I served the summons on *(name of individual)* _____ , who is
designated by law to accept service of process on behalf of *(name of organization)* _____
_____ on *(date)* _____ ; or

☐ I returned the summons unexecuted because _____ ; or

☐ Other *(specify)*:

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ 0.00 .

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

Printed name and title

Server's address

Additional information regarding attempted service, etc:

Signature of Clerk or Deputy Clerk

Civil Action No. 19 cv 3668

PROOF OF SERVICE

(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))

This summons for *(name of individual and title, if any)* Gerilyn Bilis
was received by me on *(date)* _____ .

☐ I personally served the summons on the individual at *(place)* _____
_____ on *(date)* _____ ; or

☐ I left the summons at the individual's residence or usual place of abode with *(name)* _____
_____, a person of suitable age and discretion who resides there,
on *(date)* _____ , and mailed a copy to the individual's last known address; or

☐ I served the summons on *(name of individual)* _____ , who is
designated by law to accept service of process on behalf of *(name of organization)* _____
_____ on *(date)* _____ ; or

☐ I returned the summons unexecuted because _____ ; or

☐ Other *(specify)*:

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ 0.00 .

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

Printed name and title

Server's address

Additional information regarding attempted service, etc:

UNITED STATES DISTRICT COURT

for the

Eastern District of New York

United States of America

Plaintiff(s)

v.

Gloria T. Syquia, Gerilyn Bilis, New York City
Department of Finance, and New York State
Department of Taxation and Finance

Defendant(s)

Civil Action No. 19 cv 3668

SUMMONS IN A CIVIL ACTION

To: *(Defendant's name and address)* New York City Department of Finance
Corporation Counsel,
100 Church St., 5th Fl.,
New York, NY 10007
Attn: Rita Dumain, Esq.

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are: Sarah T. Mayhew
U.S. Dept. of Justice, Tax Division
P.O. Box 55
Washington, D.C. 20044

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

DOUGLAS C. PALMER
CLERK OF COURT

Date: _____

Signature of Clerk or Deputy Clerk

Civil Action No. 19 cv 3668

PROOF OF SERVICE

(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))

This summons for *(name of individual and title, if any)* New York City Department of Finance
was received by me on *(date)* _____ .

☐ I personally served the summons on the individual at *(place)* _____
_____ on *(date)* _____ ; or

☐ I left the summons at the individual's residence or usual place of abode with *(name)* _____
_____, a person of suitable age and discretion who resides there,
on *(date)* _____ , and mailed a copy to the individual's last known address; or

☐ I served the summons on *(name of individual)* _____ , who is
designated by law to accept service of process on behalf of *(name of organization)* _____
_____ on *(date)* _____ ; or

☐ I returned the summons unexecuted because _____ ; or

☐ Other *(specify)*:

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ 0.00 .

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

Printed name and title

Server's address

Additional information regarding attempted service, etc:

UNITED STATES DISTRICT COURT

for the

Eastern District of New York

United States of America

Plaintiff(s)

v.

Gloria T. Syquia, Gerilyn Bilis, New York City
Department of Finance, and New York State
Department of Taxation and Finance

Defendant(s)

Civil Action No. 19 cv 3668

SUMMONS IN A CIVIL ACTION

To: *(Defendant's name and address)* New York State Department of Taxation and Finance
ATTN: Office of Counsel
Building 9
W A Harriman Campus
Albany NY 12227

A lawsuit has been filed against you.

Within 21 days after service of this summons on you (not counting the day you received it) — or 60 days if you are the United States or a United States agency, or an officer or employee of the United States described in Fed. R. Civ. P. 12 (a)(2) or (3) — you must serve on the plaintiff an answer to the attached complaint or a motion under Rule 12 of the Federal Rules of Civil Procedure. The answer or motion must be served on the plaintiff or plaintiff's attorney, whose name and address are: Sarah T. Mayhew
U.S. Dept. of Justice, Tax Division
P.O. Box 55
Washington, D.C. 20044

If you fail to respond, judgment by default will be entered against you for the relief demanded in the complaint. You also must file your answer or motion with the court.

DOUGLAS C. PALMER
CLERK OF COURT

Date: _____

Signature of Clerk or Deputy Clerk

Civil Action No. 19 cv 3668

PROOF OF SERVICE

(This section should not be filed with the court unless required by Fed. R. Civ. P. 4 (l))

This summons for *(name of individual and title, if any)* New York State Department of Taxation and Finance
was received by me on *(date)* _____ .

☐ I personally served the summons on the individual at *(place)* _____
_____ on *(date)* _____ ; or

☐ I left the summons at the individual's residence or usual place of abode with *(name)* _____
_____, a person of suitable age and discretion who resides there,
on *(date)* _____ , and mailed a copy to the individual's last known address; or

☐ I served the summons on *(name of individual)* _____ , who is
designated by law to accept service of process on behalf of *(name of organization)* _____
_____ on *(date)* _____ ; or

☐ I returned the summons unexecuted because _____ ; or

☐ Other *(specify)*:

My fees are \$ _____ for travel and \$ _____ for services, for a total of \$ 0.00 .

I declare under penalty of perjury that this information is true.

Date: _____

Server's signature

Printed name and title

Server's address

Additional information regarding attempted service, etc: